



July 2, 2026

To whom it may concern:

Company name: Aica Kogyo Company, Limited
Stock code: 4206 Tokyo Stock Exchange Prime Market/
Nagoya Stock Exchange Premier Market
Representative: President Kenji Ebihara
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Corporate Planning Department
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**Notice Concerning Absorption-type Merger (Simplified / Short-form Merger) of
Non-consolidated Subsidiary**

Aica Kogyo Co., Ltd. (the “Company”) hereby announces that it has resolved, at its board of directors meeting held today, to conduct an absorption-type merger (the “Merger”) with Soko Service Co., Ltd., a non-consolidated subsidiary of the Company.

As the Merger is a simplified absorption-type merger with a wholly owned subsidiary, certain information has been omitted.

1. Purpose of the Merger

Soko Service Co., Ltd. is a wholly owned non-consolidated subsidiary of the Company and has been engaged in manufacturing of various synthetic resin products for industrial, construction, and household use on a contract basis. Through the Merger, the Company will consolidate its manufacturing operations and improve operational efficiency.

2. Summary of the Merger

(1) Schedule of the merger

Date of resolution at the board of directors: July 2, 2026

Date of execution of the agreement: July 2, 2026

Expected effective date: October 1, 2026

Note: This Merger constitutes a simplified merger as stipulated in Article 796,

Paragraph 2 of the Companies Act for the Company, and a short-form merger as stipulated in Article 784, Paragraph 1 of the Companies Act for Soko Service Co., Ltd. Accordingly, the Merger will be carried out without obtaining approval at a General Meeting of Shareholders.

(2) Method of the Merger

The Merger will be executed as an absorption-type merger, with the Company as the surviving company, and Soko Service Co., Ltd. will be dissolved.

(3) Details of allotment related to the Merger

No shares, cash, or other consideration will be allotted in connection with the Merger.

(4) Handling of share acquisition rights and bonds with share acquisition rights

Soko Service Co., Ltd. has not issued any share acquisition rights or bonds with share acquisition rights.

3. Overview of the companies involved in the Merger (as of March 31, 2026)

	Company surviving the absorption-type merger	Company disappearing in the absorption-type merger
(1) Name	Aica Kogyo Co., Ltd.	Soko Service Co., Ltd.
(2) Address	2288 Nishihorie, Kiyosu, Aichi, Japan	2099-1 Shimoogura, Kaibara, Tanba, Hyogo, Japan
(3) Representative	Kenji Ebihara, Representative Director and President	Kazuhisa Ikeda, Representative Director and President
(4) Description of business	Manufacture and sale of chemicals, laminates and building materials	Contract manufacturing and related services for synthetic resin products for industrial, construction and household applications
(5) Share capital	JPY 9,891.7 million	JPY 10 million
(6) Date of establishment	October 20, 1936	March 3, 2006
(7) Number of issued shares	67,590,664 shares	200 shares

(8) Fiscal year-end	March 31	March 31
(9) Major shareholders and ownership ratios	The Master Trust Bank of Japan, Ltd. (Trust Account): 16.34% Custody Bank of Japan, Ltd. (Trust Account): 9.03% Aica Kogyo Business Partner Shareholding Association: 3.97% Aica Kogyo Shareholding Association: 2.60% Custody Bank of Japan, Ltd. (Trust Account 4): 2.48%	Aica Kogyo Co., Ltd.: 100%
(10) Financial position and operating results for the recent fiscal year (Fiscal year ended March 31, 2026)		
	Aica Kogyo (Consolidated, JGAAP)	Soko Service (Non-consolidated, JGAAP)
Net assets	JPY 207,298 million	JPY 19.462 million
Total assets	JPY 326,435 million	JPY 38.703 million
Net assets per share	JPY 3,010.32	JPY 97,308.93
Net sales	JPY 251,764 million	JPY 125.463 million
Operating profit (loss)	JPY 29,143 million	JPY (0.551) million
Ordinary profit (loss)	JPY 30,136 million	JPY (0.378) million
Profit attributable to owners of parent / Net income (loss)	JPY 18,533 million	JPY (731)
Earnings (loss) per share	JPY 296.48	JPY (3,657.27)

4. Status after the Merger

There will be no changes to the Company's name, address, representative, business description, share capital, or fiscal year-end as a result of the Merger.

5. Future outlook

The impact of the Merger on the Company's consolidated financial results will be immaterial.